

App F IX 4

Previous References

Legis. No. 35 (35-36)

1946 W
(ml)

File No 70-46

Serial Nos 1, 2, 9, 10

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Four

Part B for

January 1947

SUBJECT

Revision of toll duty to be levied
on laden and unladen in Malur
Town Municipality

d. 9956 - d. 1571/47

No. 8 - 20 Kolam
Requests him to instruct
the President Malur Town
Municipal Council to dis-
continue the levy of toll duty
at enhanced rates and
submit fresh proposals for

2567
L.

Letter no AS 210.3753/45-46 D 25-9-46 from the
Dy Commr, Kolar dt, requests sanction to
reverse the ^{rate of} levy of toll on laden & unladen carts
in the Malur Town mldg

- 1) The rates of toll now levied & the levy proposed
are contained in the Statement flagged "V"
and they are as follows —

	<u>Existing rate</u>	<u>Proposed rate</u>
(1) Laden carts	Rs 0-2-0	Rs 0-4-0 each
(2) unladen	Rs 0-1-0	Rs 0-2-0 "

- 2 The rates now proposed are the maximum rates
~~prescribed~~ prescribed in Scheme IV attached to
Section 61 clause (11) of the Town Melles Act 1933
subject for orders.

~~11/6~~
27/10 3 The prescribed formalities
have been observed in this case.
Hence sanction may be accorded to
the levy of toll at the enhanced
rates on Carts -- laden & unladen.

4 It is seen from the records
that, on the strength of the resolution of
the Ml cl dated 28.9.45, the
toll at the enhanced rate was levied

from 1.7 us without obtaining the
previous sanction of JFC Although the
HLC decided to keep the full at their
meeting held on 30.6 us, yet objections were
called for as per rules the levy could not
effect only after the HLC had passed a
final resolution to that effect and after sanction.

34235
9/10 was recorded to it
retrospective effect - even before the final
decision was taken without prior sanction
of JFC being obtained hereto - unauthorized
manipulation The request of the HLC to give
effect to it for 1.7 us & to approve its action
cannot be affirmed Further, it is not
clear why there should have been a levy of
nearly a year to submit this resolution for
the approval of JFC For orders
revd 8/11/06

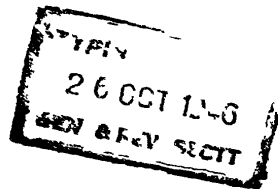
5) Please ask DC
Why such
irregularities were
allowed to occur
how & why it was not
noticed during
audit

18/11/06

567 ml 70-46
L-6) J/K letter here
29.1.46

1) subd with a draft letter for appl.
11/8-
25/10

8) Immediate



Sl 2 To the Dy Commr, Kolar St

26.10.46

NO L 5255 D 29.10.46

Calls for his opinion in regard to the ~~modification~~
~~of the rates~~, irregularities ~~were~~ allowed to be

Jus
4/11

Continued.

Letter NO A-5. L.B. 375/45-46 D 30-11-46 from the Dy Commr
Kolar St, explaining the circumstances under which
effect was given to the levy of toll by the Dtd of the Malur
town mch.

pu d II

9) It is reported by the ~~Dtd~~ Dy Commr, Kolar St, that
the action of the Dtd of the Malur town mch in not
observing the procedure prescribed by rules and
giving effect to the revised rates even without
obtaining the final resolution of the mch is
not proper, that the Dtd with a view to improve
the revenue of the mch and to keep pace with the
increasing expenditure appears to have given
effect to the levy of revised rates on the strength of the
resolution of the mch D 30-6-45 in anticipation of
sanction & that useful instructions have been
issued to the Dtds of all the mches in the SC in this
behalf etc,

10) $2567 \sqrt{4373}$ ml 70-46-
The levy of toll was authorized by the resolution of the MLC
of 30-6-45. Effect has been given from 7-45.

11) The final resolution of the meet approving the revised rates is taken on the 28th Sept 1945

12) The Dy Commr requests that sanction may be accorded to the levy of revised rates from 1-7-45 overlooking the omission of rules not observed by the Pat, as no objections were received from the residents of the town against the levy.

13) The Legal Section will also be committed
to submit for orders

T3/12 ✓

14) Pl. fl. mark
mark
the c. w
the every time

the report (Resolutions
to process in the notes
need not be taken of
he submit a paper

for
1891/2/26

Attended to 1 subd

K102
14/12/46

11 it was irregular to have listed the full on cost - laden bundles at the revised rates - in the Public Authority for 745 - without obtaining the previous sanction of the Govt. This defect cannot be overcome by the Govt - simply a further option the action of the MLC which is ultra vires the Govt. cannot be taken in this case as to discontinue.

Serial
No

The levy of the toll at entrance into
and to take fresh action as per rule
& levy it after obtaining the prescribed
formalities

18) The Law Section may perhaps be
requested for advice in the matter

19 Yes (Law - Persey) for
18/12/46 14/12/46

20 In favour of summary -

Persey Law Section for
18/12/46

21 Sections 61-62 & 63 of the Act down the
mandatory - procedure provisions relating to
imposition of taxes in the present case
the revenue is the toll without the
sanction & both appear illegal

MMH
19/12

22 The Govt's sanction under
Sec 63 of the T M Act is quite
necessary and imposition of toll
without such sanction is
illegal. The non-obedience
of the other statutory provisions
also renders it illegal. It
cannot be regularised as it is
an order passed now

Law Sec)

24

Asst Secy (S & G)
LTC

for
19/12/46

3529
19 DEC 1946
G.O. 284/46

File No

4373
L
711

of 1946-47

General and Revenue
Secretariat

Serial
No

subd of appl, the Dy Commr, Kolar Dt will be
asked to discontinue the levy at the enhanced
rates at once and ~~to~~ submit proposals
to Govt after observing the necessary formalities

WLB
24/12

yes Dft please
25/12/46

subd with a draft letter for appl.

WLB
26/12

This is the only legal course
to be observed hence the Dft
may be approved, as otherwise the
levy would be ultra vires.

revised 29/12/46

Dft letter to DC for appl
on other orders

Minister for Revenue
& Commr

Done
6/1/47
for

7/1/47

done
8/1/47
some
Dy Commr

To the Dy Commr, Kolar Dt
MO L 9986 of 15-147

Requests him to instruct the Pat. Mahal Townmest
to discontinue the levy at the enhanced
rates & submit fresh proposals to Govt
observing the required formalities

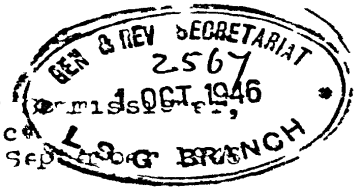
OFFICE OF THE MINISTER FOR REVENUE	
No.	5322
Date	6-1-1947

Pi

ml 20-46-1

U 5 L D 3753/45-46
Mc File

Office of the Deputy Commissioner,
Kolar District
Dated, Kolar the 25th September 1946



The Secretary to Government of Mysore,
Revenue Department, Bangalore

Subject: Revision of toll duty to be levied on laden and unladen carts
in Malur Town Municipality

In forwarding herewith the records received from the President,
Malur Municipal Council with his No. C 166/45-6 dated 28th August 1946
on the above subject, I have the honour to state that the Municipal Council
have resolved at their meeting held on 30/6/45 to revise the rates of toll
sanctioned in G.O. No. P 6982-93/1egis 46-35-36 dated 22/4/1936 with a
view to augment the resources of the Municipality consistent with the
growing expenditure on the Municipal High School and water supply scheme.

The President reports that the effect of revision was widely published
in the Municipal Area as required under Rule 62 of Town Municipalities Act
and objections were called for. No objection was received by the
Municipal Council and they have approved the proposed revision of Toll to
at their meeting held on 28/9/45. It is seen from the statement showing
the income realised from the toll from 1/7/45 that the total realisation
has been doubled and that the revision now proposed would further improve
the receipt from this source. Further, the rates proposed in the revised
list enclosed in the records are in accordance with schedule (III) attached
to Section 61 Clause (ii) of Town Municipalities Act.

In these circumstances, I request you to kindly obtain sanction of
Government to the revision of toll rates in Malur Town Municipality as
resolved by the Council with effect from 1/7/45 and to approve of the action
of the Council in having levied the revised rates in anticipation of
kind sanction. The connected records accompany.

I have the honour to be,
Sir,
Your most obedient servant,
Deputy Commissioner,
Kolar District

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

()
the 194

Date of issue 29.1.40 UCB

Signed by MGR

List of enclosures

Copied by

Examined by

Section

File No

Serial No

MK

70-46

No

15255

To

The Dy Commr, Kolar Dist,
Sir,

With reference to your
letter no 45 L.B. 3753/45-46 of
25-9-46 in the matter of revising
the rate of levy of toll on laden
& unladen carts in the Malur
town mof with effect from
1-7-45, I am directed to state
that the toll at the enhanced rates
(without obtaining the sanction of Govt)
was levied from 1-7-45 on the strength
of the resolution of the mcl dated the
28th Sept 1945. The levy could come
into effect only after the mcl
had passed a final resolution

to that effect and after sanction of Govt
was accorded to the ^{proposed} In these circumstances
the levy with retrospective effect
from 1-7-45 even before the final
decision was taken & without prior
sanction of Govt being obtained
thereto is ~~unauthorized~~ and irregular ⁵⁻⁷ ultra vires

I am therefore to request you to state why such irregularities were allowed to occur and how & why it was not noticed during your inspections of the affairs of the ~~Drum~~ ^{Drum} ~~off the~~ ^{of the} ~~strings~~ ^{strings} behind. ~~State~~ ^{State} how this defect ~~was~~ ^{was} ~~to~~ ^{to} be rectified.

The records accompany for reference & retransmission, within a week

I have etc

for say to Court
W. R. R. Sept

ml 70-46-9

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT,

~~SECRET~~ No A5.L.B.375/45-46
Encl one file.

Kolar, Dated the 30th November 1946

To

The Secretary to Government of Mysore,
Revenue Department, Bangalore.



Subject:- Revision of toll duty to be levied on laden and unladen carts in Malur Town Municipality.

Sir,

With reference to your letter No. L.5255 dated 29th October 1946 calling for a report on the irregularities pointed out in the letter under advertence, I have the honour to state that the action of the President in not ~~showing~~ observing the procedure prescribed by rules and giving effect to the revised rates even without obtaining the final resolution of the council is not proper as observed by the Government. But the President, with a view to improve the revenues of the municipality and to keep pace with the increasing expenditure appears to have given effect to the levy of revised rates on the strength of the resolution dated 30-6-45, in anticipation of sanction of Government. I am however issuing circular instructions to all the Presidents in the District that such irregularities should not be allowed to occur again in future and that omission to take proper action as required by the municipal Act and rules thereunder ~~which~~ will be severely viewed and the Presidents would be personally held responsible for breach of the rules.

In the present case as the revision has already been brought into force with effect from 1-7-45 and as there has been no objections from the residents of the town against the levy, the omission of the President may kindly be overlooked. The final resolution of the council was passed on 28th September 1945, approving the revised rates. The revision may kindly be ordered to be brought into effect from that date as a special case. The action of the council in levying the toll with effect from 1-7-45 may also be approved in the circumstances stated above, as the levy has been made in the interest of the Municipal Revenue.

I have the honour to be,
Your most ^{Sir,} obedient servant,

Deputy Commissioner, Kolar District

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

()
the 194

Date of issue

15/11/47

Signed by

M. G. R. R.

List of enclosures

Copied by

Examined by

Section

ml

File No

70-46

Serial No

10

No

L9986

To

The Dy Commr, Kolar Dt

With reference to the Correspondence ending with your letter NO AS-213 375/45-46 dt 30-11-46 requesting sanction to revise the rate of levy of toll on laden & unladen carts in the Malur town mldg, I am directed to point out that previous sanction granted to levy the toll at the enhanced rates was quite necessary under section 63 of the Mysore Town Mchrs Act 1933 and imposition of toll ^{the} at enhanced rates without such sanction is illegal, ~~that the non-observance of the other Statutory provisions also renders it illegal & that~~

Therefore the levy at the enhanced rates
cannot be regularised now ^{by an order of Govt} I am

Therefore to request you to instruct
the ^{president,} ~~governor~~ to direct the
the levy ^{of} at the enhanced rates & to submit
fresh proposals in this behalf to Govt, after
observing the prescribed formalities
The records accompany

I have etc

For ^{Wang} Secy Govt
W Rev Dept

